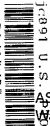


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JCE87 U.S. PTO

 ASSISTANT COMMISSIONER FOR PATENTS
 Washington, D. C. 20231

PATENT APPLICATION

Case Docket No. 200-0368

Date: August 8, 2000

Sir:

Transmitted herewith for filing is the patent application of Inventor(s):

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 JCE87 U.S. PTO
 08/635827

For: AUTOMATED METHOD FOR ANALYZING AND COMPARING FINANCIAL DATA

Enclosed are:

- ☒ 4 sheet(s) of drawings
☒ Assignment and Cover Sheet
☐ Information Disclosure Statement, PTO Form 1449, and Copies of Citations
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AUTOMATED METHOD FOR ANALYZING AND COMPARING FINANCIAL DATA

Technical Field

The present invention relates to the area of
5 financial data analysis.

Background Art

In order for companies to remain competitive, companies must always monitor their revenues, sales and costs and determine the basis for changes in these items from one period to another period. Companies generally maintain income statements which reflect the various sources of revenue in addition to the origins of various costs.

Generally, income statements are produced in a spreadsheet hard copy format in which corporate accountants must manually sift through the information to determine reasons for differences in revenue, costs or profit from one period to another period. However, this method of financial analysis is labor and time intensive and expensive to companies. Accordingly, a need has developed for an improved and automated method of analyzing financial data.

Disclosure Of Invention

A principal object of the present invention is
25 to provide a automated method of analyzing financial
data.

It is another object of the present invention to provide a method of analyzing data through the evaluation of standardized financial variables.

It is yet another object of the present invention to provide variance calculations for different time dimensions or views.

In carrying out the above objects and other objects and features, an improved and automated method of analyzing data is provided. The method preferably but not necessarily includes the steps of: gathering data from at least one field in two different financial statements; applying a volume variance subroutine against the gathered data; applying a mix variance subroutine against the gathered data; applying a net revenue change variance subroutine against the gathered data; applying a cost change variance subroutine against the gathered data; applying an exchange variance subroutine against the gathered data; applying a one-time variance subroutine against the gathered data; and reporting the results of the volume variance subroutine, the mix variance subroutine, the net revenue change variance subroutine, the cost change variance subroutine, the exchange variance subroutine, and the one-time variance subroutine.

Brief Description Of Drawings

Figure 1 is a flowchart which illustrates the method of the present invention;

Figure 2 is a flowchart which illustrates the volume variance subroutine.

Figure 3 is a flowchart which illustrates the mix variance subroutine;

Figure 4 is a flowchart which illustrates the net revenue change variance subroutine;

Figure 5 is a flowchart which illustrates the cost change variance subroutine; and

5 Figure 6 is a flowchart which illustrates the exchange variance subroutine.

Best Mode For Carrying Out The Invention

With reference to Figure 1, the method of the present invention is illustrated. As shown, the method
10 of the present invention includes several steps which preferably but not necessarily may occur in the following order. First, data must be gathered 10 from at least one field in two different financial statements. The field in the financial statement
15 includes financial information relating to a first period or view and a second period or view. When the a view is used in lieu of a period, the same period may be analyzed and compared based upon different factors such as comparing the same time period under two different
20 forecasts.

The financial statement is preferably an income statement which identifies several components of a financial system. The field or fields in the financial statement may include but is not limited to
25 information such as product sales to dealers, marketing incentives, material costs, other costs and the like. The data in each field may be defined not only by the field itself but by a pre-determined time period such as a month, quarter, or year. Upon obtaining the data from
30 each field, at least one subroutine 14 18 22 26 30 34 is applied against the data. In some cases, the system

determines 12 16 20 24 28 32 whether the subroutine
applies to a particular field in the financial
statement. For example, the exchange subroutine might
not be applied against a field relating to payroll in
5 the event that there is no correlation between exchange
rates and the payroll costs.

The subroutine or subroutines applied against
the data are based upon causal factors which
historically affect changes in revenue, costs or
10 profits. For example, the present invention preferably
involves six causal factors: (1) volume factor; (2) mix
factor; (3) net revenue change factor; (4) cost change
factor; (5) exchange factor; and (6) one-time factor.
The six preferable factors are generally the basis for
15 explaining changes in revenue, costs or profit.

The volume factor affects revenue and/or cost
as product volume or number of products manufactured
and/or sold changes. The mix factor affects revenue
and/or cost as the sales of an upgraded version of a
20 product in a series changes relative to a downgraded
version. The net revenue change factor affects revenue
as prices or marketing incentives change. The cost
change factor illustrates how product program changes,
ongoing product development changes, non-design changes
25 or sourcing may affect cost. Finally, the exchange
factor may affect revenue or cost as the exchange rate
between two different currencies changes.

As shown in Figure 2, the volume factor
subroutine is further illustrated in a flowchart format.
30 The volume factor subroutine compares the data from the
first period or view and the second period or view and
identifies the revenue and cost differences due to
differences in product volumes, measured at consistent

price and exchange rate. The subroutine preferably applies the formula of $(V2-V1) * P1 = VV$. V1 is the total volume of products sold in period 1, and V2 is the total volume of products sold in period 2. P1 is the average product price or cost from period 1 and VV is the volume variance or the revenue/cost difference due to a change in product volumes. The volume factor subroutine further breaks down the data according to several sub-components: total industry, market share, mix among product lines, and dealer stock levels. The volume factor subroutine begins by retrieving 38 the aggregated extended revenue or costs for products in a first period and in a second period. The first period or view and the second period or view may be of any comparable length such as a quarter or a year. Second, the system retrieves 40 data such as the total number of products sold during the first period and the total number of products sold during the second period. Third, difference between the number of products sold in the first period and the second period is calculated 42. Fourth, the system computes 44 the average price or cost of the product-at-issue during the first period and during the second period. Fifth, the average price or cost during the first period is multiplied 46 by the difference in number of products sold between the first period and the second period. The resulting product is the volume variance which reflects the revenue and cost differences due to a change in product volume.

Referring now to Figure 3, the mix variance subroutine is further illustrated in a flowchart format. The mix variance subroutine determines the revenue and cost differences between the first period and the second period due to differences in the configuration mix

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within a product line and differences in option
installation rates. This subroutine includes revenue
and cost changes from options made standard and standard
equipment made optional. The mix is measured at
5 consistent price and exchange rates. The preferable
formula applied from the data gathered is:
(MRC*P1)*V2=MV. MRC is the mix rate change. P1 is the
average price or cost from period 1 by configuration and
option. V2 is the total volume from period 2. In
10 performing this subroutine, first, the total revenue
generated from a series of products and any additional
options is calculated 48 for the first period and for
the second period. Second, the total volume of products
sold from a particular series and any additional options
15 applicable to that series is calculated 50 for the first
period and the second period. Third, the average price
or cost for each series and each option is calculated 52
for the first period and for the second period. Fourth,
the percentage sold of each type of product and option
20 in the series is calculated 54 for the first period and
the second period. Fifth, the net change in percentage
for each type of product and option in a series is
calculated 56. Sixth, the net change in the percentage
may then be multiplied 58 by the average price in the
25 first period and the total volume from the second period
to obtain the mix variance or the revenue/cost
difference due to a change in mix among configurations
within a product line or a change in installation rate
of options. This subroutine may apply to financial
30 statement lines which involve product sales at
dealerships, material costs or warranty costs and other
similar items.

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With reference to Figure 4, the net revenue change subroutine is further illustrated in a flowchart format. The net revenue change subroutine determines the revenue differences due to differences in product sales prices or marketing incentives and other reasons not defined in any of the other revenue causal factors. The net revenue change is measured at consistent volume and exchange rates. This subroutine may be summarized in the following mathematical equation: $NRCV = (P2 - P1) * V2$. P1 is the average price or cost from the first period or view. P2 is the average price or cost from the second period or view. V2 is the volume from period 2 by configuration and by option. The first step of this subroutine involves retrieving 60 revenue from the first period and the second period with respect to each configuration and option available in a particular product line. The second step involves retrieving 62 the volume sold for each configuration in a series and each option purchased. Third, the average price for each configuration and option is calculated 64 for the first period and the second period. Fourth, the change in the average price for each configuration and each option is calculated 66. Fifth, the change in the average price for each configuration is multiplied 68 against the volume for that particular configuration in the second period to obtain a resulting product for each configuration and option. Sixth, the resulting products for each configuration and option are summed 70 up to determine the net revenue change variance. As indicated above, the net revenue change variance is the revenue difference due to a change in per unit selling price or per unit variable marketing rate.

Referring now to Figure 5, the cost change variance subroutine is illustrated in a flowchart format. The cost change factor subroutine determines the cost differences due to product program changes, ongoing product development changes, non-design changes, sourcing and other reasons not defined in any of the other cost causal factors. This is measured at consistent volume and exchange rates. This subroutine may be summarized by the following mathematical equation: $CCV = V2 * CC2$. V2 is the total volume from the second period. CC2 is the per unit cost changes for the second period by causal factor. The first step of this subroutine involves retrieving 72 the material cost change per unit for the first period and for the second period. Second, the subroutine obtains 74 the product volumes by configuration for the first period and for the second period. Third, the product volume of the second period is multiplied 76 by the cost change in the second period. The resulting data from this subroutine is the cost change variance which illustrates cost differences due to product program changes, ongoing product development changes, non-design changes, or sourcing out labor to contractors.

With reference to Figure 6, the exchange factor subroutine is in a flowchart format. The exchange factor subroutine determines the revenue and cost differences due to differences in currency exchange rates. The exchange factor subroutine involves the following mathematical formula: $EV = CD - (CL * XR1)$. CD is the change in the financial statement line item in the desired currency. The desired currency is the financial amount stated in the currency being reported in a financial statement. CL is the change in the

financial statement line item in the local currency.
The local currency is the revenue or the amount denoted
in the currency of a country in which financial activity
occurs. XR1 is the exchange rate between the two
5 currencies from the first period. The subroutine
includes several steps. First, the system retrieves 78
the revenue or cost stated in the local currency and in
the desired currency for the first period and the second
period. Second, the system gathers 80 the exchange rate
10 between the local currency and the desired currency for
the first period and for the second period. Third, the
system calculates the difference between the financial
amounts of the first period and the second period with
respect to the local currency 82 then, fourth, with
15 respect to the desired currency 84. Fifth, the change
in the local is multiplied 86 by the exchange rate of
the first period resulting in a preliminary variance
amount. Sixth, the preliminary variance amount is
deducted 88 from the previously determined difference
20 between the first period and the second period stated in
the desired currency. The resulting difference is the
exchange variance which reflects the revenue and cost
differences due to a change in exchange rates.

With respect to the one-time factor
25 subroutine, this subroutine may be modified according to
the particular circumstances during the specified time
periods. This subroutine determines the variance in
revenue or cost for unusual or infrequent items such as
a plant shutdown or employee separation programs. The
30 unique parameters of the unusual circumstance are
accounted in determining changes in revenue or cost from
a first period to a second period.

The words in the specification are words of description rather than limitation, and it is understood that various changes may be made without departing from the spirit and scope of the invention.

5 While the best mode for carrying out the invention has been described in detail, those familiar with the art to which this invention relates will recognize various alternative designs and embodiments for practicing the invention as defined by the following
10 claims.

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What Is Claimed Is:

1 1. An improved and automated method of
2 analyzing and comparing financial data, the method
3 comprised of:
4 gathering data from at least one field in at
5 least two different financial statements;
6 determining the applicability of a first
7 subroutine to the gathered data;
8 if applicable, applying the first subroutine
9 to the gathered data;
10 determining the applicability of a second
11 subroutine to the gathered data;
12 if applicable, applying the second subroutine
13 to the gathered data;
14 determining the applicability of a third
15 subroutine to the gathered data;
16 if applicable, applying the third subroutine
17 to the gathered data; and
18 reporting the results of the first subroutine,
19 the second subroutine, and the third subroutine to
20 identify underlying factors which cause changes in
21 revenue and cost.

1 2. The method defined in claim 1 wherein the
2 first subroutine is a volume variance subroutine, a mix
3 variance subroutine, a net revenue change variance
4 subroutine, a cost change variance subroutine, an
5 exchange variance subroutine or a one-time subroutine.

1 3. The method defined in claim 1 wherein the
2 second subroutine is a volume variance subroutine, a mix
3 variance subroutine, a net revenue change variance

4 subroutine, a cost change variance subroutine, an
5 exchange variance subroutine or a one-time subroutine.

1 4. The method defined in claim 1 wherein the
2 third subroutine is a volume variance subroutine, a mix
3 variance subroutine, a net revenue change variance
4 subroutine, a cost change variance subroutine, an
5 exchange variance subroutine or a one-time variance
6 subroutine.

1 5. The method defined in claim 1 further
2 comprising determining the applicability of a fourth
3 subroutine to the gathered data; and
4 if applicable, applying the fourth subroutine
5 to the gathered data.

1 6. The method defined in claim 5 further
2 comprising determining the applicability of a fifth
3 subroutine to the gathered data; and
4 if applicable, applying the fifth subroutine
5 to the gathered data.

1 7. The method defined in claim 6 further
2 comprising determining the applicability of a sixth
3 subroutine to the gathered data; and
4 if applicable, applying the sixth subroutine
5 to the gathered data.

1 8. The method defined in claim 5 wherein the
2 fourth subroutine is a volume variance subroutine, a mix
3 variance subroutine, a net revenue change variance
4 subroutine, a cost change variance subroutine, an

5 exchange variance subroutine or a one-time variance
6 subroutine.

1 9. The method defined in claim 6 wherein the
2 fifth subroutine is a volume variance subroutine, a mix
3 variance subroutine, a net revenue change variance
4 subroutine, a cost change variance subroutine, an
5 exchange variance subroutine or a one-time variance
6 subroutine.

1 10. The method defined in claim 7 wherein the
2 sixth subroutine is a volume variance subroutine, a mix
3 variance subroutine, a net revenue change variance
4 subroutine, a cost change variance subroutine, an
5 exchange variance subroutine or a one-time variance
6 subroutine.

1 11. The method defined in claim 1 wherein the
2 first subroutine, the second subroutine, and the third
3 subroutine compare data from a first period with data
4 from a second period.

1 12. An improved and automated method of
2 analyzing and comparing financial data, the method
3 comprised of:
4 gathering data from at least one field in at
5 least two different financial statements;
6 determining the applicability of a volume
7 variance subroutine to the gathered data;
8 if applicable, applying the volume variance
9 subroutine against the gathered data resulting in volume
10 variance data;

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11      determining the applicability of a mix
12 variance subroutine to the gathered data;
13      if applicable, applying the mix variance
14 subroutine against the gathered data resulting in mix
15 variance data;
16      determining the applicability of a net revenue
17 change variance subroutine to the gathered data;
18      if applicable, applying a net revenue change
19 variance subroutine against the gathered data resulting
20 in net revenue variance data;
21      determining the applicability of a cost change
22 variance subroutine to the gathered data;
23      if applicable, applying the cost change
24 variance subroutine against the gathered data resulting
25 in cost change variance data;
26      determining the applicability of an exchange
27 variance subroutine to the gathered data;
28      if applicable, applying the exchange variance
29 subroutine against the gathered data resulting in
30 exchange variance data;
31      determining the applicability of a one-time
32 variance subroutine to the gathered data;
33      if applicable, applying the one-time
34 subroutine against the gathered data resulting in one-
35 time variance data; and
36      reporting the volume variance data, the mix
37 variance data, the net revenue variance data, the cost
38 change variance data, the exchange variance data, and
39 the one-time variance data to identify the basis for
40 changes in profit, revenue, and costs.

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1 13. The method defined in claim 12 wherein,
2 the volume variance subroutine is further comprised of:

3 retrieving the aggregated extended revenue or
4 costs for products in a first period and in a second
5 period;
6 retrieving the total number of products sold
7 during the first period and the total number of products
8 sold during the second period;
9 deducting the number of products sold in the
10 first period from the number of products sold during the
11 second period;
12 calculating the average price or costs of the
13 product during the first period and the average price of
14 the product during the second period; and
15 multiplying the average price or cost during
16 the first period is by the difference in number of
17 products sold between the first period and the second
18 period resulting in a volume variance reflecting the
19 revenue and cost differences due to a change in product
20 volume.

1 14. The method defined in claim 12 wherein
2 the mix variance subroutine is further comprised of:
3 retrieving the total revenue generated from a
4 series of products for a first period and for a second
5 period;
6 retrieving the total volume of products sold
7 from the series of products for the first period and the
8 second period;
9 calculating the average price for the series
10 for the first period and for the second period;
11 calculating the percentage sold for each type
12 of product in the series for the first period and the
13 second period;

14 calculating the net change in percentage for
15 each type of product in a series by subtracting the
16 percentage of each type of product for the first period
17 from the percent of each type of product for the second
18 period;

19 multiplying the net change in the percentage
20 by the average price in the first period and by the
21 total volume from the second period resulting in a mix
22 variance, the mix variance being the differences due to
23 a change in mix among configurations within a product
24 line or a change in installation rate of options.

1 15. The method defined in claim 12 wherein
2 the mix variance subroutine is further comprised of:
3 retrieving the cost generated from a series of
4 products for a first period and for a second period;
5 retrieving the total volume of products sold
6 from the series of products for the first period and the
7 second period;

8 calculating the cost for the series for the
9 first period and for the second period;

10 calculating the percentage sold for each type
11 of product in the series for the first period and the
12 second period;

13 calculating the net change in percentage for
14 each type of product in a series by subtracting the
15 percentage of each type of product for the first period
16 from the percent of each type of product for the second
17 period;

18 multiplying the net change in the percentage
19 by the average price in the first period and by the
20 total volume from the second period resulting in a mix
21 variance, the mix variance being the differences due to

22 a change in mix among configurations within a product
23 line or a change in installation rate of options.

1 16. The method defined in claim 12 wherein
2 the net revenue subroutine is further comprised of:
3 retrieving revenue from the first period and
4 the second period with respect to each configuration and
5 option available in a particular series;
6 retrieving the volume sold for each
7 configuration in a series and each option purchased;
8 calculating the average price for each
9 configuration and option for the first period and the
10 second period;
11 calculating the change in the average price
12 for each configuration and each option;
13 multiplying the change in the average price
14 for each configuration by the volume for that particular
15 configuration in the second period to obtain a resulting
16 product for each configuration; and
17 summing up the resulting products for each
18 configuration and option to determine the net revenue
19 change variance.

1 17. The method defined in claim 11 wherein
2 the step of multiplying is further comprised of
3 multiplying the price for each option by the volume of
the options purchased.

1
2 18. The method defined in claim 12 wherein
3 the volume factor variance subroutine is comprised of:
4 retrieving the change in material cost per
5 unit for the first period and for the second period;

6 gathering product volume data for at least one
7 configuration for the first period and for the second
8 period; and

9 multiplying the product volume of the second
10 period by the cost change in the second period.

1 19. The method defined in claim 12 wherein
2 the exchange variance subroutine is comprised of:

3 retrieving the revenue in the local currency
4 amount and in the desired currency amount for the first
5 period and the second period;

6 gathering the exchange rate between a local
7 currency and a desired currency for the first period and
8 for the second period;

9 calculating the difference between the revenue
10 of the first period and the second period with respect
11 to the local currency then with respect to the desired
12 currency;

13 multiplying the exchange rate of the first
14 period resulting in a preliminary variance amount;

15 deducting the preliminary variance amount from
16 the previously determined difference between the first
17 period and the second period under the desired currency.

1 20. The method defined in claim 12 wherein
2 the exchange variance subroutine is comprised of:

3 retrieving the revenue in the local currency
4 amount and in the desired currency amount for the first
5 period and the second period;

6 gathering the exchange rate between a local
7 currency and a desired currency for the first period and
8 for the second period;

9 calculating the difference between the costs
10 of the first period and the second period with respect
11 to the local currency then with respect to the desired
12 currency;
13 multiplying the exchange rate of the first
14 period resulting in a preliminary variance amount;
15 deducting the preliminary variance amount from
16 the previously determined difference between the first
17 period and the second period under the desired currency.

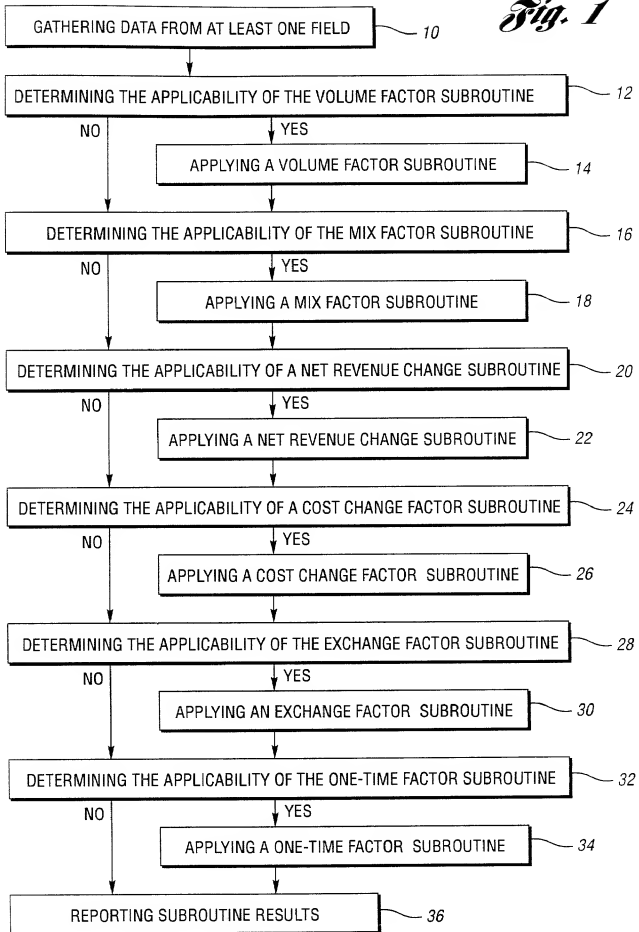
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Abstract Of The Disclosure

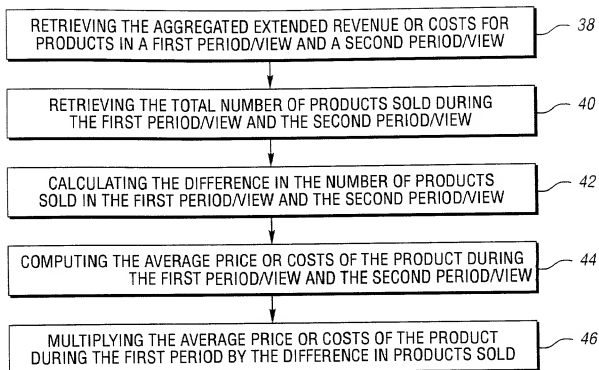
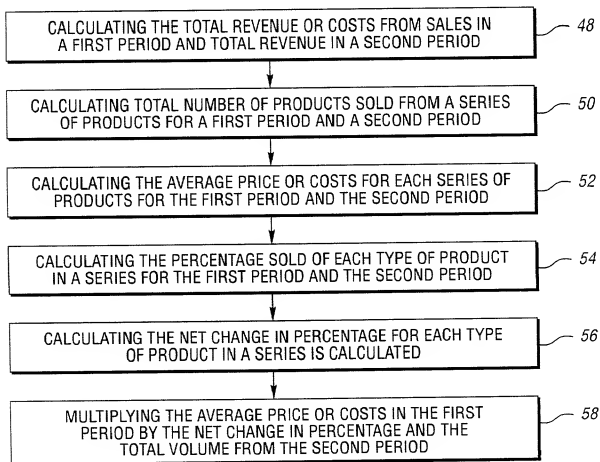
An improved and automated method of analyzing data is provided. The method includes the steps of:
5 gathering data from at least one field in financial statements from at least two different time periods or views; applying a volume variance subroutine against the gathered data; applying a mix variance subroutine against the gathered data; applying a net revenue change subroutine against the gathered data; applying a cost
10 change subroutine against the gathered data; applying an exchange subroutine against the gathered data; applying a one-time subroutine against the gathered data; and reporting the results of the volume variance subroutine, the mix subroutine, the net revenue change subroutine,
15 the cost change subroutine, the exchange subroutine, and the one-time subroutine.

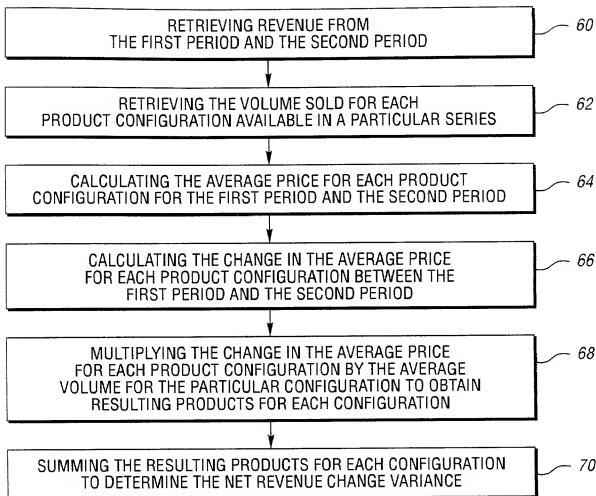
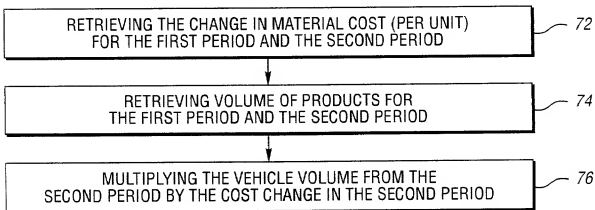
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Fig. 1



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*Fig. 2**Fig. 3*

*Fig. 4**Fig. 5*

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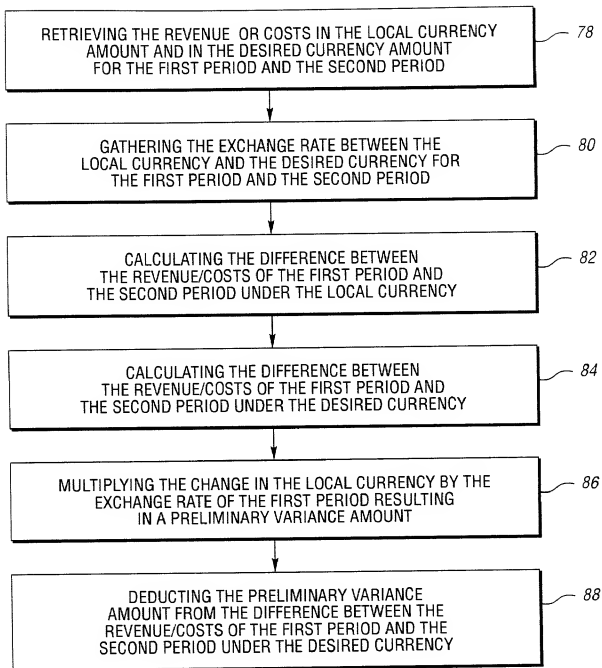


Fig. 6

DECLARATION AND POWER OF ATTORNEY - ORIGINAL APPLICATION

Attorney's Docket No.
200-0368

As a below named inventor, I hereby declare.
My residence, post office address and citizenship are as stated below next to my name;

I verily believe I am the original, first and sole inventor or an original, first and joint inventor of the subject matter that is claimed and for which a patent is sought on the invention entitled

AUTOMATED METHOD FOR ANALYZING AND COMPARING FINANCIAL DATA

the specification of which is attached hereto.

I have reviewed and understand the contents of the specification identified above, including the claims.

I acknowledge my duty to disclose information of which I am aware that is material to the examination of this application in accordance with Section 1.56(a), Title 37 of the Code of Federal Regulations; and

as to application for patents or inventor's certificate on the invention filed in any country foreign to the United States of America, prior to this application by me or my legal representatives or assigns,

☒ no such applications have been filed, or

☐ such applications have been filed as follows

| COUNTRY | APPLICATION NO. | DATE OF FILING (day, month, year) | DATE OF ISSUE (day, month, year) | PRIORITY CLAIMED UNDER 35 USC 119 |
|---------|-----------------|--------------------------------------|-------------------------------------|--------------------------------------|
| | | | | |
| | | | | |
| | | | | |

I hereby claim the benefit under 35 U.S.C. § 120 of any United States application(s) or § 365(c) of any PCT International application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of 35 U.S.C. § 112, I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR § 1.56 which became available between the filing date of the prior application and the national or PCT International filing date of this application.

(Application Number) (Filing Date) (Status - patented, pending, abandoned)

(Application Number) (Filing Date) (Status - patented, pending, abandoned)


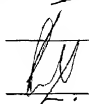

POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the United States Patent and Trademark Office connected therewith and to act on my behalf before the competent International Authorities in connection with any and all international applications filed by me.
(List name and registration number)

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

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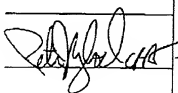
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